

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2003

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 144,395,910	\$ 91,600,741	\$ 24,586,660	\$ 260,583,311
Licenses and permits	5,304,918	-	-	5,304,918
Intergovernmental revenues	193,505,177	4,126,603	19,534,612	217,166,392
Charges for services	98,887,021	3,282,629	12,764,068	114,933,718
Fines and forfeits	162,073	-	1,800	163,873
Interest earnings	1,945,118	501,361	3,485,969	5,932,448
Miscellaneous revenues	3,779,671	51,865	23,869,220	27,700,756
TOTAL REVENUES	447,979,888	99,563,199	84,242,329	631,785,416
EXPENDITURES				
Current				
General government	11,245,557	-	24,244,176	35,489,733
Law, safety & justice	89,028,444	-	358,589	89,387,033
Physical environment	37,861,835	-	9,444,179	47,306,014
Transportation	57,629,589	-	2,327,487	59,957,076
Economic environment	66,145,950	-	3,839,436	69,985,386
Mental & physical health	132,527,884	-	6,397,987	138,925,871
Culture & recreation	8,259,875	-	9,098,317	17,358,192
Debt service				
Redemption of long-term debt	21,133	63,008,604	1,991,278	65,021,015
Interest and other debt service costs	67,683	43,151,985	4,996,694	48,216,362
Payment to escrow agent	-	5,523,663	-	5,523,663
Capital outlay				
Capital projects	2,917,407	-	139,894,408	142,811,815
Capitalized expenditures	4,175,770	-	-	4,175,770
TOTAL EXPENDITURES	409,881,127	111,684,252	202,592,551	724,157,930
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	38,098,761	(12,121,053)	(118,350,222)	(92,372,514)
OTHER FINANCING SOURCES (USES)				
Transfers in	17,316,698	10,951,347	111,662,213	139,930,258
Transfers out	(37,380,335)	(1,852,772)	(78,981,440)	(118,214,547)
General obligation bonds issued	-	-	37,837,980	37,837,980
Refunding bonds issued	-	138,124,358	-	138,124,358
Sale of capital assets	1,793,185	53,680	1,808,205	3,655,070
Payment to refunded bond escrow agent	-	(137,376,906)	-	(137,376,906)
TOTAL OTHER FINANCING SOURCES (USES)	(18,270,452)	9,899,707	72,326,958	63,956,213
Excess of revenues and other sources over (under) expenditures and other uses	19,828,309	(2,221,346)	(46,023,264)	(28,416,301)
Fund balances - January 1, 2003 (Restated)	79,302,332 ^(a)	44,397,297	131,970,550	255,670,179 ^(a)
Fund balances - December 31, 2003	\$ 99,130,641	\$ 42,175,951	\$ 85,947,286	\$ 227,253,878

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.